



# DUA Contribution Report (Form 1) Instructions

Here are some important things to know when completing the report:

- **Use blue or black ink only.**
- **All calculation entries are lettered A - J.** Instructions are in the left column and have corresponding letters. For some sections, there is additional information on the reverse side.
- **Round to the nearest whole dollar.** Boxes for whole dollar amounts are pre-printed on the report. Cents are pre-filled as “.00”
- **Enter numbers in the correct boxes.** Make sure that you enter each number in its correct placement to the left of the decimal point.
- **Do not attach anything to the report.** Do not staple your check, or any other attachment, to the report.
- **This report must be filed with DUA by the due date.** File your report even if no one was employed, no wages were paid, and/or no payment is due for the quarter.

There are five main sections for you to enter wages, calculate contributions, and sign and certify the report.

1. **Employee Count.** There are spaces for the three months in the quarter. Enter the number of full-time and part-time employees who are in employment covered by the Massachusetts Unemployment Insurance Law. This means that they performed services during the payroll period that includes the 12<sup>th</sup> day of the month. If no one was employed during the payroll period, enter “o.”
2. **Quarterly Contribution.** In this section, calculate the unemployment insurance quarterly contribution amount and the Workforce Training Fund contribution by:
  - entering total gross wages paid in the quarter, and
  - calculating and subtracting the wages that are in excess of the \$14,000 paid to each employee this year. Governmental employers do not report excess wages and must enter “o” in Item B.
  - employers pay unemployment contributions on the first \$14,000 of a worker’s wages effective for wages paid on or after January 1, 2004. The taxable wage base of \$10,800 remains effective for years prior to 2004.
  - the Workforce Training Fund Contribution Rate changed from 0.075% to 0.06% effective for wages paid on or after January 1, 2004. This rate is the same for all employers. The 0.075% rate remains effective for years prior to 2004.

On the reverse side of the Form 1 is a more detailed explanation of **Wages Not Subject to Contributions**. In addition, the DUA Web site has an “excess wage calculator” to assist you. To link to the “excess wage calculator,” go to [www.mass.gov/det/revenue/wagecalc.html](http://www.mass.gov/det/revenue/wagecalc.html)

### 3. Quarterly Deferral Option.

To be eligible for deferral, you must:

- file your **Contribution Report** on time – by the due date on the front of the form,
- pay the Workforce Training Fund contribution in full, and
- pay the remaining 66 percent of your contributions in full by the due date.

Enter the amount you deferred from Quarter 1 and/or Quarter 2 if not pre-printed in Item F. Round to the nearest whole dollar. (Governmental employers cannot defer payment.)

- In the 1<sup>st</sup> quarter, you may defer up to 34% of your Contribution Due (line E).
- In the 2<sup>nd</sup> quarter, you may defer up to 34% of both the Contribution Due (line E) and your Previous Quarter Deferral Amount (line F).
- **In the 3<sup>rd</sup> or 4<sup>th</sup> quarter you cannot defer any portion of your Contribution Due (line E).**

Do not defer any amount of Workforce Training Fund contributions.

4. **Calculate Total Payment Due.** In this section, total your unemployment insurance and Workforce Training Fund contributions due. If you have a credit amount, it will be pre-printed on the form. Subtract this credit, and enter the amount of total payment due in Item J. Write one check for this amount. If your credit is larger than the total of your unemployment insurance and Workforce Training Fund contributions due, enter “o.”
5. **Sign and Certify.** Please sign the form, enter your title, telephone number, the date, and the type of organization.

At the bottom of the page is information on preparing your check and mailing the **Contribution Report** to the Massachusetts Division of Unemployment Assistance.

# Conduct Business with Us Online

## Visit WebFile for Business

If you prefer, you can now file and pay your UI contributions online using **WebFile for Business**.

With **WebFile for Business** you can:

- File and pay DUA Unemployment Insurance and Workforce Training Fund contributions.
- File and pay DUA Unemployment Health Insurance contributions.

With **WebFile for Business there** are no forms to mail or checks to write.

- You file your reports over a secure Web site.
- Your payment is electronically transferred.
- Just go to <https://wfb.dor.state.ma.us/webfile>

## Use DUA Business Services on the Web

Sign up to use DUA Online Services and you can:

### ■ Access information on your account

- ✓ Review benefit charge statements or statements of reimbursable benefits
- ✓ Look up your contribution rate
- ✓ View your past-due contribution amounts and non-filed quarters or outstanding reimbursable amounts
- ✓ Request to suspend your account
- ✓ View your annual Rate Notice

### ■ Perform business transactions

- ✓ Provide Wage and Separation information (Forms 1062/1074) on former employees, using qUIk Response
- ✓ Respond to Separation Pay issues, using qUIk Response
- ✓ Apply for WorkSharing
- ✓ Manage your WorkSharing plans
- ✓ Update your addresses
- ✓ Request “940” certification
- ✓ Post job openings on TalentQuest
- ✓ Browse job seeker resumes
- ✓ Register your new business

## Read DUA Business Information on the Web

Please visit our Web site – [www.mass.gov/dua](http://www.mass.gov/dua) – for information on:

- Unemployment insurance (UI) contributions;
- Unemployment insurance benefits;
- Workforce Training Fund grants, including copies of the application forms;
- The Massachusetts WorkSharing Program